

State of California  
BOARD OF EQUALIZATION  
**CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS**

**Regulation 4056. UNITS OF SALE; MINIMUM SALES.**

*Reference:* Sections 30161 and 30162, Revenue and Taxation Code.

Cigarette tax stamps designated for packages containing 10 cigarettes, 20 cigarettes and 25 cigarettes will be sold in rolls containing 1,200 or 30,000 stamps. Such stamps are sold in full rolls only and the smallest sale unit is one roll. The Board, at its discretion, may authorize the use of stamps of other denominated values and specifications.

*History:* Adopted September 13, 1961.

Amended January 12, 1968.

Amended June 22, 1983, effective October 6, 1983. Added sentence authorizing use of stamps of "other denominated values and specifications."

Amended September 26, 2001, effective February 15, 2002. Amended regulation to reflect stamp denominations currently sold by board and to delete reference to water-applied stamps and meter register settings.

Amended November 15, 2005, effective March 9, 2006. Amended regulation to replace "heat-applied decal tax stamps" with "cigarette tax stamps" and to delete reference to multiple stamp denominations sold by the board.